IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 982 of 2006(P)

PETITIONER:

KERALA WATER AUTHORITY CONTRACTORS
ASSOCIATION, HAVING REG.NO.412/95,
REP. BY ITS GENERAL SECRETARY, M.B.SURESH BABU,
AGED 38, S/O.BALAN, MATHUKATTIL HOUSE,
THRITHALLUR.P.O, VADANAPPALLY, THRISSUR DISTRICT.

BY ADV. SRI.G.SREEKUMAR (CHELUR)

RESPONDENTS:

---

1. THE STATE OF KERALA,
REP. BY THE SECRETARY TO THE GOVERNMENT,
REVENUE DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

2. THE KERALA WATER AUTHORITY,
REGIONAL OFFICE, THRISSUR, REP. BY THE EXECUTIVE
ENGINEER, THRISSUR.

3. THE DEPUTY COMMISSIONER,
OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 004.

4. THE COMMERCIAL TAX OFFICER,
(WC & LT), OFFICE OF THE DEPUTY COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES,
THRISSUR-680 004.

R2 BY ADV. SMT.AMBIKA DEVI, SC, KWA
R1,R3 & R4 BY SR.GOVT. PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P. (C) No.982 of 2006

Dated this the 3rd day of April, 2007.

JUDGMENT

The petitioner is an association of contractors. It has approached this Court seeking the following reliefs:

> "i) issue an appropriate writ order or direction to the respondents 3 and 4 to provide opportunities to the members of the petitioner association to exercise the option of compounded tax at 2% by issuing necessary liability certificate as similar to Ext.P1 but by including the compounded rate at 2% and not to insist on the conditions as contained in Ext.P2, in the interest of justice.
>
> ii) to pass any such or further orders as the petitioner may seek and this Hon'ble court deem fit to grant."

2. The above reliefs cannot be granted in a writ petition filed by an association. If any of the assessees wants to exercise option for compounding, he has to move the competent authority. Without prejudice to the right of the members of the petitioner association in this regard this writ petition is closed.

K.BALAKRISHNAN NAIR,
Judge

vns.